

**UNITED STATES DISTRICT COURT  
DISTRICT OF MINNESOTA  
Civil Action No. 14-mc-66 DSD/JJK**

UNITED STATES OF AMERICA,	)	
	)	
Petitioner,	)	
	)	
v.	)	
	)	<b>REPORT AND RECOMMENDATION</b>
	)	
CRAIG BERTHIAUME,	)	
	)	
Respondent.	)	

This is an action to enforce an Internal Revenue Summons brought by the United States against Respondent Craig Berthiaume pursuant to 26 U.S.C § 7602 and § 7604. The summons seeks production of books, papers, records and other data relating to income during calendar years 2006, 2009, 2012, and 2013. Hearing was held on February 27, 2015 at the U.S. Courthouse, St. Paul, MN. Respondent appeared before the Court *pro se*. The United States was represented by D. Gerald Wilhelm, Assistant United States Attorney.

This matter was previously before the Court on December 3, 2014. At that time, the matter was continued for a period not to exceed 30 days to permit Respondent to comply with the summons. The Court was subsequently advised that the Respondent had failed to comply with the summons, and thereafter the matter was once again set on for hearing to take place on February 27, 2015. Neither the government nor Respondent provided the court with any explanation as to why this matter has dragged along as it has.

At the hearing the parties **stipulated** in open court and on the record to the issuance of an order enforcing the summons which is the subject matter of this action. The government recommended an extension until April 28, 2015, but provided no justification for such a lengthy extension. This court finds that an extension of no more than 30 days is sufficient to allow Respondent's compliance with the summons.

Therefore, this Court makes the following:

### **RECOMMENDATION**

1. That the district court issue its order compelling the production of all documents and records within the possession or control of Craig Berthiaume relating to income received by him during calendar years 2006, 2009, 2012 and 2013.
2. That the district court further order that Craig Berthiaume shall comply with the terms of the Court's order on or before April 1, 2015.
3. That the district court further order that should Craig Berthiaume fail to comply with the terms of the Court's order on or before April 1, 2015, the matter shall be returned promptly to the calendar of the Court upon request of the United States, upon good cause shown, for the purposes of permitting Respondent Craig Berthiaume to show cause why he should not be held in contempt for failing to abide by the order of the Court.

Dated: February 27, 2015

s/Jeffrey J. Keyes  
Jeffrey J. Keyes  
United States Magistrate Judge